

DEPARTMENT 10
SUMMARY OF APPROPRIATIONS
Fiscal Year 2002 - 2003

ADMINISTERED BY:

COUNTY EXECUTIVE OFFICER

FUNDS	2001-2002		2002-2003	
	Actual	Alloc. Positions	Adopted Budget	Alloc. Positions
GENERAL FUND				
09992 Approp for Contingencies-Gen Fund	\$ 0	0	\$ 7,127,975	0
10070 Other Agencies and Services	3,222,164	0	8,484,430	0
10780 Facilities & Infrastructure - Gen Fund Contrib	0	0	0	0
10790 Facilities & Infrastructure - Gen Fund Contrib	16,567,346	0	31,482,763	0
21480 Court Operations - Gen Fund Contrib	3,498,598	0	3,922,326	0
21670 Grand Jury	64,772	0	99,626	0
21700 Public Safety Fund - Gen Fund Contrib	26,643,330	0	31,863,921	0
21760 Inidgent Defense	3,963,269	0	5,028,172	0
43000 Health & Human Services - Gen Fund Contrib	4,177,640	0	7,118,358	0
89350 Other Debt Service	1,268,117	0	728,307	0
Subtotal General Fund	\$ 59,405,236	0	\$ 95,855,878	0
OTHER OPERATING FUNDS-				
PUBLIC SAFETY FUND:				
01102 Appropriation for Contingencies	\$ 0	0	\$ (1,329,370)	0
GOLD COUNTRY ADVERTISING & PROMOTIONS FUND				
10970 Gold County Advertising & Promotions	\$ 280,027	0	\$ 352,791	0
TAHOE CONVENTION FUND				
10850 Tahoe Transient Occupancy Tax	\$ 4,297,356	0	\$ 4,183,673	0
OPEN SPACE FUND				
22400 Open Space	\$ (1,450,000)	0	\$ (1,000,000)	0
Debt Service Fund				
89360 Debt Service	\$ 1,144,000	0	\$ 1,891,172	0
Subtotal Other Operating Funds	\$ 4,577,383	0	\$ 3,207,094	0
INTERNAL SERVICE FUNDS				
06240 Countywide Systems	\$ 851,723	0	\$ 2,828,500	0
TOTAL	\$ 64,834,342	0	\$ 101,891,472	0

APPROPRIATION FOR CONTINGENCIES

GENERAL FUND 100 — 09992
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting.	\$ -	\$ -	\$ 8,626,500	\$ 8,626,500	100%	\$ 7,127,975
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Gross Budget	\$ -	\$ -	\$ 8,626,500	\$ 8,626,500	100%	\$ 7,127,975
Less: Chrsgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ -	\$ -	\$ 8,626,500	\$ 8,626,500	100%	\$ 7,127,975
Less: Revenues	\$ (85,529,428)	\$ (96,352,126)	\$ (90,703,020)	\$ (92,645,144)	-4%	\$ (93,064,955)
Net County Cost	\$ (85,529,428)	\$ (96,352,126)	\$ (82,076,520)	\$ (84,018,644)	-13%	\$ (85,936,980)
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

This budget unit appropriates funds for unbudgeted emergency, or other unanticipated, but necessary expenses. In the absence of canceling reserves, this budget unit fulfills a second purpose of being a source of funds to offset unanticipated, net revenue shortages—up to the amount of the contingency appropriation—which may occur in the General Fund. During the year, funds may be appropriated from this budget unit only upon a four-fifths vote of the Board of Supervisors.

This budget also contains the estimated general-purpose revenues, such as property and sales taxes that fund the unreimbursed portions of General Fund department appropriations.

Fiscal and Policy Issues

Property tax represents a significant portion of the General Fund's annual revenue receipts. In the early 1990's, a substantial portion of countywide property values dropped, and the Assessor made corresponding assessed valuation reductions. As real estate values rebounded, these same properties were usually reassessed back to their original value, which frequently resulted in a total reassessment greater than the 2% per year allowable under Proposition 13. In a recent Orange County court case, the judge ruled that an increase of more than 2% per year was contrary to Proposition 13. Although this case is being appealed, if not overturned the decision could have a major impact on assessed valuation and corresponding property tax revenue. The Placer County Assessor estimates that up to 130,000 assessment events would need to be reviewed in the County.

Additionally, an estimated \$8—\$9 million in motor vehicle license fees (VLF) revenues, which are currently backfilled by the State General Fund, are potentially at risk based on the State's declining budget condition.

APPROPRIATION FOR CONTINGENCIES 100 - 09992

Recommended Expenditures

The recommended amount includes several elements. First, the base amount of \$2.155 million—approximately 1% of General Fund budgeted operating expenditures—is for unbudgeted or emergency expenditures or for unanticipated, net revenue shortfalls which may occur in the General Fund during the fiscal year. Second, funding has been set aside for special projects including the Personnel Payroll System upgrade (\$1.2 million), the new Permit System (\$1.3 million), and Board priorities (\$1 million). A total of \$2.47 million is included for possible increased operating costs or revenue decreases from State budget reductions and \$500,000 is budgeted here for potential rebudgeted costs from FY 2001-02.

Additional funding may be recommended with final budget to address County spending priorities; fund some or all of the Recommended if Funding is Available (RIFA) list; or for other requests and funding needs which may arise by the time of Final Budget adoption or during the year.

Recommended Cost Transfers and Revenues

The recommended budget reflects the primary general-purpose tax and fee revenues for the General Fund, which are the source of funding for all non-subvented or reimbursed programs. Chief among these revenues are secured property taxes (\$54,447,400) including the utility roll, sales tax from the unincorporated areas of the County (\$11,314,350), and the General Fund's share of Transient Occupancy Tax (TOT) or hotel/motel taxes (\$2,855,730). Included in the recommended budgeted are Vehicle License Fee (VLF) revenues used for general County purposes (\$10,191,675) and utility franchise revenues (\$1,054,890). TOT and franchise revenues have been moved to this budget to group the majority of County general-purpose revenues into a single General Fund budget.

Additionally, tobacco settlement revenues (\$2,821,100) are budgeted here, with an equivalent amount budgeted for addition to County capital outlay reserves. While the actual tobacco revenues have been allocated to fund the County's increased mental health in-patient costs, Medically Indigent Adult (MIA) medical costs, and other increases in General Fund health costs, the County's good economic conditions still allow an equivalent amount to be added to capital outlay reserves. Note: If securitization of future tobacco settlement revenue is approved, the \$2.821 million will be replaced by the securitization proceeds.

Major Revenue Projections and Trends

Secured property taxes (\$52,353,900) are the largest single revenue received by the County. For FY 2002-03, these tax revenues are budgeted at an increase of 8% for the Proposed Budget; however, the actual increase may exceed 10% (compared to the 14.4% total assessed valuation increase for FY 2001-02, including unsecured property). The average percentage increase in assessed valuation for the last decade has been 6.7% and 9.6 % for the last five years. However, the County Executive Office does not expect double-digit assessed value increases to continue into FY 2003-04, due to potential slowdowns in housing prices and sales, and as a result may recommend budgeting only a 6% (or even smaller) increase in assessed valuation for the FY 2003-04 Proposed Budget.

General sales taxes from sales in the unincorporated area make up the second largest general tax revenue received by the General Fund. This tax is highly sensitive to changes in consumer confidence and, of course, household income. For FY 2002-03, these tax revenues (\$11,384,350) are budgeted at an increase of .5% over FY 2000-01 adjusted actual revenue, to allow for continued softening of consumer spending. Actual sales tax revenue for FY 2002-03 is expected to be between \$10.8 million (if the economy slows down significantly) and \$11.9 million (if moderate sales tax growth is realized). On a related note, *Public Safety Sales Tax* (\$25,596,002) is earned on countywide taxable sales, not just those in the unincorporated area. Due to strong sales growth in South Placer County, the Public Safety Sales Tax is projected to increase by 8.9% over the FY 2001-02 budgeted amount, based on an estimated 4.4% increase in the Statewide sales base for FY 2002-03 and a 4.5% increase in the County's share of the base.

APPROPRIATION FOR CONTINGENCIES 100 - 09992

Motor Vehicle license fees (VLF) are the largest non-reimbursement or program specific intergovernmental revenue (\$13,526,571 of which \$3,334,896 is budgeted for contribution to the Road Fund, plus an additional \$4,450,228 in estimated Realignment VLF). Due to the sharp decrease in the State's budget surplus and current budget concerns, VLF has been budgeted at FY 2000-01 actual amounts, less 15% on the State's 2/3 backfill, to allow for possible reductions in this revenue from the State. The remaining 1/3 of VLF has been increased based on current year growth. Since realization of VLF is fully dependent on State budget actions, no estimate can yet be made as to the recommended amount for budgeting in FY 2003-04.

Finally, most other major *intergovernmental revenues* have been budgeted at approximately current year levels, except for State and Federal Road construction and gas tax revenues, which have increased very significantly due to enhanced funding for this activity.

Recommended if Funding is Available

Recommended if funding is available is an additional \$1,077,500 to increase the total contingency appropriation to the recommended 1.5% of operating expenditures.

Final Budget Changes from the Proposed Budget

Appropriation for Contingencies increased by a net of \$419,811 in estimated general-purpose revenue and decreased \$1,489,525 in contingency appropriations. Final revenue estimates increased in the following categories: Secured Property Tax (\$2,208,600), other property taxes and revenue (\$1,032,311 net). These revenue increases are offset by decreased tobacco settlement revenue due to the securitization of that revenue in May 2002 (\$2,821,100). Appropriations were increased to bring contingencies to approximately 1.5% of budgeted operating expenditures (\$1,308,975) and funding was set aside to assist the Library with a potential obligation pending final resolution from the State (\$1,664,000). These increased appropriations were partially offset by decreased allocations for classifications study implementation, indigent defense contract, and rebudget funding (\$1,971,500). Finally, contingencies were reduced when the Payroll Personnel and Permit Systems funding was moved into Other Agencies and Services (appropriation #10070 / \$2,500,000). With adoption of the Final Budget, the Board of Supervisors also approved General Fund reserve increases for Designation for Economic Uncertainty (\$1,297,683) and Designation for Automation (\$1,193,883), and the cancellation of the Designation for the Treasurer-Tax Collector (\$19,975).

Appropriation for Contingencies-Fund 100

General Fund

Fund: 100

Subfund: 0

Appropriation: 9992

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Appropriation for Contingencies					
5600 Appropriation for Contingencies			8,626,500	8,626,500	7,127,975
Total Appropriation for Contingencies			8,626,500	8,626,500	7,127,975
Gross Budget			8,626,500	8,626,500	7,127,975
Net Budget			8,626,500	8,626,500	7,127,975
Less: Revenues					
6100 Current Secured Property Taxes Gen	(42,641,356)	(48,602,731)	(51,869,213)	(52,353,900)	(54,562,500)
6107 Unitary & Op Non-Unitary	(2,093,567)	(2,147,107)	(1,914,561)	(2,093,500)	(2,147,100)
6110 Current Secured Prop Taxes-Penalties	(6,396)	(5,994)			
6111 Current Unsecured Property Tax Gen	(1,471,972)	(1,826,931)	(1,725,150)	(1,780,350)	(1,826,900)
6117 Current Unsecured Prop Tax Pen	(108,095)	(117,139)	(55,000)	(96,000)	(111,100)
6132 Redemptions Gen Taxes	9,585	98,813	30,000	30,000	123,750
6140 Property Taxes Prior Unsec	(27,803)	(33,216)	(25,000)	(25,000)	(33,000)
6146 Prop Tax Prior Unsec Pen	(59,094)	(90,031)	(46,000)	(46,000)	(83,500)
6156 Sales & Use Taxes	(12,538,270)	(11,806,710)	(11,092,500)	(11,314,350)	(11,314,350)
6160 Timber Tax Guarantee	(93,869)	(102,643)	(100,000)	(100,000)	(102,600)
6166 Aircraft	(63,763)	(58,012)	(65,000)	(65,000)	(58,000)
6167 Hotel/Motel tax	(2,802,202)	(2,902,391)	(2,855,729)	(2,855,730)	(2,855,730)
6169 Race Horse Tax	(30)	(63)			
6171 Supplemental - PropertyTaxes Current	(3,169,820)	(4,622,741)	(2,217,500)	(3,170,000)	(3,962,200)
6230 Redemption Costs			(24,000)	(24,000)	(15,000)
6260 Current Supplemental-Costs			(15,000)	(15,000)	(18,000)
6262 Property Tax Penalties	(2,652,685)	(2,929,830)	(2,500,000)	(2,500,000)	(2,652,700)
6770 Franchises	(1,205,192)	(1,445,628)	(1,054,890)	(1,054,890)	(1,205,200)
6859 Tobacco Settlement Payments	(2,002,476)	(3,001,592)	(2,821,100)	(2,821,100)	
6950 Interest	(131,777)				
7148 Federal In Lieu Taxes	(174,412)	(515,154)		(175,000)	
7152 State Highway Vehicle In-Lieu (A)	(6,842,480)	(9,387,193)	(6,860,480)	(6,401,350)	(6,401,350)
7205 Homeowners Property Tax Reduction	(826,445)	(859,443)	(800,886)	(826,445)	(827,200)
7224 State Open Space Subven	(95,732)				
7232 State Aid - Other		(45,119)			
7292 Aid from Other Governmental Agencies			(8,400)	(8,400)	(20,000)
7293 Other Govts - A/87 Special Districts	(278,174)	(306,071)	(250,000)	(250,000)	(302,000)
7294 Other Govts - A/87 Auto Fund	(146,890)	(150,018)	(150,000)	(150,000)	(52,000)
7295 Other Govts - A/87 Misc	(520,609)	(585,799)	(181,000)	(181,000)	(189,000)
7297 Other Govts - A/87 Mini Bus	(38,975)	(43,440)	(44,000)	(44,000)	
7298 Other Govts - A/87 TART	(32,815)	(16,630)	(29,000)	(29,000)	(16,000)
7404 State Aid Stabilization Realign	(92,000)	(92,000)	(92,000)	(92,000)	(92,000)
7407 State Highway Vehicle In-Lieu (B)	(3,918,463)	(4,633,077)	(3,524,658)	(3,790,325)	(3,790,325)
7424 State Aid - Public Safety Services		(49,112)			
7493 St Aid-Local Govt Fiscal Relief (AB1396)	(916,453)				
8100 Assessment/Tax Collection Fees	(34,728)	(31,491)			
8101 Supplemental Taxes - 5%					(180,000)
8105 Direct Charges		(12,139)			
8764 Miscellaneous Revenues	(7,103)	1,743		(854)	
8768 Revenue Cancelled Warrants	(76,018)	(33,237)			
8925 Residual Equity Transfers In	(469,349)				
8954 Operating Transfers In			(411,953)	(411,950)	(370,950)
Total Revenues	(85,529,428)	(96,352,126)	(90,703,020)	(92,645,144)	(93,064,955)
Net County Cost	(85,529,428)	(96,352,126)	(82,076,520)	(84,018,644)	(85,936,980)

OTHER AGENCIES AND SERVICES

GENERAL FUND 100 — 10070
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 872,708	\$ 1,460,357	\$ 824,162	\$ 767,055	-47%	\$ 815,905
Other Charges	\$ 101,632	\$ 156,000	\$ 932,633	\$ 932,635	498%	\$ 983,518
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ 417,166	\$ -	\$ 665,745	\$ 716,090	100%	\$ 5,204,227
Chgs from Depts	\$ 147,929	\$ 1,605,807	\$ 1,480,780	\$ 1,134,780	-29%	\$ 1,480,780
Gross Budget	\$ 1,539,435	\$ 3,222,164	\$ 3,903,320	\$ 3,550,560	10%	\$ 8,484,430
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 1,539,435	\$ 3,222,164	\$ 3,903,320	\$ 3,550,560	10%	\$ 8,484,430
Less: Revenues	\$ (744,151)	\$ (111,775)	\$ (52,688)	\$ (53,285)	-52%	\$ (53,285)
Net County Cost	\$ 795,284	\$ 3,110,389	\$ 3,850,632	\$ 3,497,275	12%	\$ 8,431,145
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

This budget unit provides funding for payments to other agencies and funds and to certain contractors for professional and special services rendered to Placer County.

Recommended Expenditures

Recommended expenditures are for the following agencies and services:

1. Contribution to Open Space	\$1,000,000
2. Contribution to General Liability Insurance	551,100
3. Contribution to Placer County Redevelopment	238,500
4. Legislative Advocate Contracts	223,000
5. Loan to Dry Creek Fire CSA 28 Zone 165	209,282
6. Contribution to Imaging project	164,990
7. Professional Services – various	143,500
8. Contribution for County Library	132,925
9. Sierra-Sacramento Valley Emergency Medical Services	102,105
10. Senior Initiatives	100,000
11. Special Community Contributions – Projects (Revenue Sharing)	100,000
12. Placer County Arts Council	100,000
13. Contribution to Flood Control District	96,555
14. Placer County Resource Conservation District Services	89,121
15. Miscellaneous Agencies, Contributions & Services	62,747
16. Tahoe Regional Planning Agency	38,300
17. Law Enforcement Chaplaincy	35,000

OTHER AGENCIES AND SERVICES 100 - 10070

18. County Fairgrounds Programs	30,000
19. Area 4 Agency on Aging	28,772
20. California State Association of Counties (CSAC)	27,770
21. Sierra Planning Organization	15,960
22. Sierra Economic Development District	13,833
23. Regional Council of Rural Counties	12,500
24. Local Chambers – Memberships & Contributions	12,400
25. Sacramento Area Council of Governments	12,200
26. American River Authority	<u>10,000</u>
Total	\$3,550,560

Recommended funding of \$164,990 has been included for the imaging project (to be transferred to the Countywide Systems Fund). Additional funding of \$1,000,000 is budgeted for Open Space reserves (Fund 150) and \$209,285 is appropriated for the Dry Creek Fire CSA 28 Zone 165 loan, accounted for in the CSA Revolving Fund. Requested expenditures have decreased due to a reduction of \$346,000 for a contribution for General Fund vehicle replacement, a reduction of \$300,000 for Open Space, and adjustments for miscellaneous contributions and services due to overall fiscal constraints.

In FY 2001-02, the \$250,000 previously budgeted for Board-directed special road and related projects was transferred to the Contribution for Facilities, Roads and Infrastructure budget (10780).

Recommended Cost Transfers and Revenues

This budget unit will receive revenues in the amount of \$52,685 from the following sources:

1. Emergency medical services surcharge on fines (\$40,600) to pay for a portion of Placer County's participation costs for SSV-EMS.
2. Reimbursement from the Worker's Compensation program for part of the costs of the Law Enforcement Chaplaincy contribution (\$12,685).

In FY 2001-02 the \$250,000 in motor vehicle license fee revenue previously budgeted for special road projects was transferred to Contribution for Facilities, Roads and Infrastructure (10780).

Recommended if Funding is Available

Recommended if funding is available is \$500,000 for the General Liability Insurance Fund, to help offset the impact of an expected increase in accrued loss contingency liability. In addition, funding in the amount of \$346,000 is recommended for General Fund vehicle replacement (to be transferred to Fleet Operations Fund) and \$20,000 is recommended for an increase in the County's partnership with the Placer County Arts Council for increased arts programming.

Final Budget Changes from the Proposed Budget

Final budget adjustments include funding to rebudget the Placer County Wine and Grape Growers' Association contract (\$9,000) and vehicle replacement (\$346,000). Items in the Recommended if Funding is Available section above are included for General Liability (\$500,000) and the Placer County Arts Council (\$20,000). New items added with final budget include funding for the Payroll/Personnel System (\$2.2 million), Permit System (\$1.5 million), Worker's Compensation (\$288,137), Dry Creek Fire CSA 28 Zone 125 loan increase (\$35,883), Placer Grown (\$20,000) and other funding (\$14,850).

Other Agencies

General Fund

Fund: 100

Subfund: 0

Appropriation: 10070

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2050 Communications - Radio		5,580			
2051 Communications - Telephone	5,562	658	5,500		
2068 Food	45				
2140 Gen Liability Ins		560,159			
2405 Materials - Bldgs & Impr	24				
2439 Membership/Dues	234,216	233,428	116,378	116,380	121,380
2456 Misc Expense	129,680		50,596	34,000	43,000
2500 Special Contributions	57,490	81,200	100,000	100,000	100,000
2511 Printing	3,284	5,141		5,500	5,500
2523 Office Supplies & Exp	16				
2555 Prof/Spec Svcs - Purchased	260,367	252,500	379,000	366,500	366,500
2709 Rents & Leases - Computer SW	4,295	5,260	9,673	9,675	9,675
2840 Special Dept Expense	177,536	296,787	163,015	135,000	169,850
2931 Travel & Transportation	193	19,644			
Total Services & Supplies	872,708	1,460,357	824,162	767,055	815,905
Other Charges					
3390 Placer Co Redevelopment		136,000	238,500	238,500	238,500
3395 Contrib to Other Agencies	101,632	20,000	694,133	694,135	745,018
Total Other Charges	101,632	156,000	932,633	932,635	983,518
Other Financing Uses					
3775 Operating Transfer Out	417,166		665,745	716,090	5,204,227
3776 Contrib Auto Working Capital			346,000		346,000
Total Other Financing Uses	417,166		1,011,745	716,090	5,550,227
Charges From Departments					
5405 I/T Maintenance - Bldgs & Improvements		409			
5556 I/T - Professional Services		24,964			
5678 I/T Road Projects	34,204				
5773 I/T-Library Services	111,970	128,679	132,925	132,925	132,925
5840 I/T Special Dept Expense		150,000			
5882 I/T Open Space		1,300,000	1,000,000	1,000,000	1,000,000
5891 I/T-Fish & Game Services	1,755	1,755	1,855	1,855	1,855
Total Charges From Departments	147,929	1,605,807	1,134,780	1,134,780	1,134,780
Gross Budget	1,539,435	3,222,164	3,903,320	3,550,560	8,484,430
Net Budget	1,539,435	3,222,164	3,903,320	3,550,560	8,484,430
Less: Revenues					
6167 Hotel/Motel tax	(406,091)				
6869 Emergency Med Service Fines	(36,481)	(39,161)	(40,000)	(40,600)	(40,600)
7152 State Highway Vehicle In-Lieu (A)	(250,000)				
8780 Contributions from Other Funds	(51,579)	(72,614)	(12,688)	(12,685)	(12,685)
Total Revenues	(744,151)	(111,775)	(52,688)	(53,285)	(53,285)
Net County Cost	795,284	3,110,389	3,850,632	3,497,275	8,431,145

CONTRIBUTIONS FOR FACILITIES & INFRASTRUCTURE

GENERAL FUND 100 — 10780
Jan Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS ADOPTED 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 1,633,074	\$ -	\$ -	\$ -	0%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ 5,396,851	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 4,997,636	\$ -	\$ -	\$ -	0%	\$ -
Gross Budget	\$ 12,027,561	\$ -	\$ -	\$ -	0%	\$ -
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 12,027,561	\$ -	\$ -	\$ -	0%	\$ -
Less: Revenues	\$ (3,594,524)	\$ -	\$ -	\$ -	0%	\$ -
Net County Cost	\$ 8,433,037	\$ -	\$ -	\$ -	0%	\$ -
Alloc. Positions	0	0	0	0	0%	0

Budget Note

Beginning in FY 2001-02 the General Fund contribution for facilities and roads will be accounted for in appropriation 10790, Contributions for Facilities and Infrastructure, which will become the operating budget.

Mission and Objectives

To provide General Fund contributions to the DeWitt, Building and Road Funds. To accomplish this mission, the department has identified the following objectives:

1. Dewitt Enterprise Fund: To provide a contribution in lieu of paying rent for the county departments currently occupying 640,000 square feet of space at DeWitt, in order to fund custodial services, buildings and grounds maintenance, utilities and capital improvement projects.
2. County Building Fund: To provide a contribution to maintain a program of improving county facilities.
3. Road Fund: To provide a contribution toward maintaining and improving county roadways.

Fiscal and Policy Issues

The primary issue facing this budget is the critical need to replace, repair, or improve the county's aging infrastructure including both facilities and roads and to plan for and build new facilities because of growth.

Final Budget Changes from the Proposed Budget

None; as noted, this budget appropriation has been transferred to 100-10790.

Capital Improvements

General Fund

Fund: 100

Subfund: 0

Appropriation: 10780

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2556 Prof/Spec Svcs - County	207,401				
2709 Rents & Leases - Computer SW	673				
2727 Rents & Leases - Bldgs & Impr	1,425,000				
Total Services & Supplies	1,633,074				
Fixed Assets					
4151 Buildings & Improvements	5,396,851				
Total Fixed Assets	5,396,851				
Charges From Departments					
5556 I/T - Professional Services	797,630				
5840 I/T Special Dept Expense	62,900				
5881 I/T-Road Services	4,137,106				
Total Charges From Departments	4,997,636				
Gross Budget	12,027,561				
Net Budget	12,027,561				
Less: Revenues					
7152 State Highway Vehicle In-Lieu (A)	(3,066,896)				
8954 Operating Transfers In	(527,628)				
Total Revenues	(3,594,524)				
Net County Cost	8,433,037				

CONTRIBUTIONS FOR FACILITIES & INFRASTRUCTURE

GENERAL FUND 100 — 10790
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS ADOPTED 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ -	\$ 1,883,207	\$ 3,118,518	\$ 2,768,799	47%	\$ 3,164,950
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ 8,552,250	\$ 17,817,500	\$ 17,817,500	108%	\$ 19,482,500
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ -	\$ 6,131,889	\$ 6,989,838	\$ 6,935,313	13%	\$ 8,835,313
Gross Budget	\$ -	\$ 16,567,346	\$ 27,925,856	\$ 27,521,612	66%	\$ 31,482,763
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ -	\$ 16,567,346	\$ 27,925,856	\$ 27,521,612	66%	\$ 31,482,763
Less: Revenues	\$ -	\$ (3,707,518)	\$ (3,879,206)	\$ (3,879,206)	5%	\$ (3,878,456)
Net County Cost	\$ -	\$ 12,859,828	\$ 24,046,650	\$ 23,642,406	84%	\$ 27,604,307
Alloc. Positions	0	0	0	0	0%	0

Budget Note

Prior to FY 2001-02 the General Fund Contribution for Facilities and Infrastructure was accounted for in appropriation 10780; effective July 1, 2001 the appropriation was renumbered to 10790.

Mission and Major Programs

To provide General Fund contributions to the DeWitt, Building and Road Funds.

To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT	2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1. County Contribution to DeWitt	\$1,607,401	0.00	\$2,327,814	0.00	\$720,413	0.00
2. County Contribution to Building Fund and CIP Administration	17,764,750	0.00	17,817,500	0.00	52,750	0.00
3. County Contribution to Roads	7,454,686	0.00	6,020,896	0.00	(1,433,790)	0.00
4. Other Costs and Contributions	1,311,994	0.00	1,759,646	0.00	447,652	0.00
GROSS BUDGET TOTAL	\$28,138,831	0.00	\$27,925,856	0.00	(\$212,975)	0.00

CONTRIBUTIONS FOR FACILITIES & INFRASTRUCTURE 100 – 10790

Fiscal and Policy Issues

The primary issue this budget addresses is the critical need to replace, repair, or improve the County's aging infrastructure, including both facilities and roads, and to plan for and build new facilities required due to growth in Placer County.

Recommended Expenditures

Recommended expenditures include three main contributions: DeWitt Fund, \$1,783,865; Road Fund, \$6,020,896; and Building Fund, \$17,817,500.

General Fund departments occupy a significant amount of space at the DeWitt Center and to offset these costs, this budget contributes \$1,425,000 to the DeWitt Fund. In addition, \$358,865 has been included for FY 2002-03 to assist with additional utility connections and usage at the DeWitt Center.

The recommended contribution to the Road Fund is \$6,020,896 which includes \$3,770,896 as a base contribution to the Road Maintenance Program; \$250,000 for special road and related projects; and \$2,000,000 for additional road overlays or major maintenance. The final \$2,000,000 contribution is recommended only if motor vehicle license fee (VLF) funding continues to be available at anticipated funding levels after adoption of the State's final budget.

The largest recommended contribution is to the Building Fund at \$17,817,500, of which \$9,212,500 is for 11 rebudgeted projects carried forward from the current budget year. New funding for FY 2002-03 in the amount of \$8,605,000 is for the new Auburn Justice Center, \$2,500,000; the Land Development Building, \$2,500,000; the proposed Auburn Administration/Finance Center upgrade, \$2,605,000; Tahoe Justice Center Planning, \$250,000; library facility planning, \$100,000; and other County building projects, \$650,000.

In addition to the contributions referenced above, the payment to the City of Roseville for the Galleria, previously budgeted in the Contribution to Public Safety (21700), will be included in this budget beginning for FY 2002-03 (\$433,333). Funding is also recommended for capital improvements staff costs (\$856,155), property management staff costs (\$182,401), the countywide Septage Study (\$263,745) and for other special services (\$163,717).

Recommended Cost Transfers and Revenues

The base contribution to the Road Fund is partially offset by VLF revenue (\$3,316,896). In addition, this budget will receive \$50,750 from the Court Construction Trust Fund (rebudgeted from the prior year) for Tahoe Justice Center planning, and \$511,560 in reimbursements from the Road Fund for estimated County administrative (A-87) costs.

Recommended if Funding is Available

Should additional funding become available, this office may make recommendations for further expenditures for facility and road projects with Final Budget. Specific projects and funding recommendations may be brought to the Board during budget hearings or as part of Final Budget adoption. Finally, a requested cost-of-living increase (\$21,375) and additional funding for utility connections and usage costs (\$358,812) requested for the Dewitt Development Fund are not recommended at this time, but may be considered for adjustment with Final Budget based upon funding availability.

Final Budget Changes from the Proposed Budget

Final budget adjustments resulted in a net increase in the General Fund Contribution. Increases are attributable to a rebudget for road overlay project funding from FY 2001-02 (\$1,900,000), adjustments to various capital projects (\$1,809,942 increase net), and Dewitt sewer connection and user fees (\$251,209).

CONTRIBUTIONS FOR FACILITIES & INFRASTRUCTURE 100 – 10790

Funding for the Countywide Septage Study was reduced by (\$153,745) as the project estimate was reduced.

Funding for the Main Jail Unit 4 project was reduced as alternate funding was identified, and the funds were redistributed to other capital projects (\$3,055,000). Capital projects funded with final adjustments are: energy conservation (\$50,000); security and safety improvements (\$68,200); Tahoe Justice Center (\$150,000); HHS Planning (\$25,000); Auburn Animal Shelter (\$813,911); Dewitt Masterplan (\$103,000); Peace for Families (\$20,000); Auburn Justice Center (\$1,020,428); Library Planning (\$50,000); Children's Shelter (\$500,000); South Placer Project (\$1,844,044); Asbestos Abatement (\$75,000) and miscellaneous other projects (\$417).

GF Contrib-Facilities and Infrastructure

General Fund

Fund: 100

Subfund: 0

Appropriation: 10790

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased			81,565	81,565	81,565
2556 Prof/Spec Svcs - County		182,401	185,137	182,401	182,401
2700 Countywide Septage Study		263,745	263,745	263,745	110,000
2709 Rents & Leases - Computer SW		12,061	12,061	23,890	23,890
2727 Rents & Leases - Bldgs & Impr		1,425,000	2,142,677	1,783,865	2,035,074
2840 Special Dept Expense			433,333	433,333	732,020
Total Services & Supplies		1,883,207	3,118,518	2,768,799	3,164,950
Fixed Assets					
4151 Buildings & Improvements		8,552,250	17,817,500	17,817,500	19,482,500
Total Fixed Assets		8,552,250	17,817,500	17,817,500	19,482,500
Charges From Departments					
5550 I/T - Administration				58,262	58,262
5556 I/T - Professional Services		827,203	968,942	856,155	856,155
5881 I/T-Road Services		5,304,686	6,020,896	6,020,896	7,920,896
Total Charges From Departments		6,131,889	6,989,838	6,935,313	8,835,313
Gross Budget		16,567,346	27,925,856	27,521,612	31,482,763
Net Budget		16,567,346	27,925,856	27,521,612	31,482,763
Less: Revenues					
7152 State Highway Vehicle In-Lieu (A)		(3,316,896)	(3,316,896)	(3,316,896)	(3,316,896)
8780 Contributions from Other Funds			(50,750)	(50,750)	(50,000)
8954 Operating Transfers In		(390,622)	(511,560)	(511,560)	(511,560)
Total Revenues		(3,707,518)	(3,879,206)	(3,879,206)	(3,878,456)
Net County Cost		12,859,828	24,046,650	23,642,406	27,604,307

CONTRIBUTION TO COURT OPERATIONS

GENERAL FUND 100 — 21480
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 95,047	\$ 93,625	\$ 38,318	\$ 44,919	-52%	\$ 106,919
Other Charges	\$ 1,877,900	\$ 2,278,553	\$ 1,707,821	\$ 1,877,820	-18%	\$ 2,613,416
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 1,036,963	\$ 1,126,420	\$ 1,163,992	\$ 1,201,991	7%	\$ 1,201,991
Gross Budget	\$ 3,009,910	\$ 3,498,598	\$ 2,910,131	\$ 3,124,730	-11%	\$ 3,922,326
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 3,009,910	\$ 3,498,598	\$ 2,910,131	\$ 3,124,730	-11%	\$ 3,922,326
Less: Revenues	\$ (4,918,267)	\$ (5,751,594)	\$ (4,472,826)	\$ (4,659,070)	-19%	\$ (5,841,000)
Net County Cost	\$ (1,908,357)	\$ (2,252,996)	\$ (1,562,695)	\$ (1,534,340)	-32%	\$ (1,918,674)
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

To budget a Maintenance of Effort (MOE) payment to the State of California as required by the Trial Court Funding Act of 1997 and reimbursements to General Fund departments that provide services to court related programs that are not eligible for Trial Court funding.

Recommended Expenditures

Pursuant to the funding act referenced above, included in recommended expenses is the annual State MOE payment (\$1,243,754) plus estimated excess, shared revenue payments (\$634,066) for a total payment to the State of \$1,877,820. In addition, this budget will reimburse Facility Services for court facility utilities, maintenance, and leases (\$462,392), Administrative Services for revenue collection costs (\$729,510), and Health and Human Services for a court-related drug treatment program (\$48,407).

Recommended Cost Transfers and Revenues

This budget will receive various estimated fees, fines, forfeitures and assessments (\$4,659,070), imposed by the Trial Courts, such as traffic school fees (\$1,847,610), court and vehicle fines (\$811,100), penalties (\$360,300) and civil assessments (\$453,800).

Final Budget Changes from the Proposed Budget

Appropriations were increased for excess revenue payments to the State (\$735,596), reimbursement for facility costs (\$35,000), and court lease costs (\$27,000). Revenues were increased based on FY01/02 trends (\$1,181,930 net).

GF Contrib Court Operations

General Fund

Fund: 100

Subfund: 0

Appropriation: 21480

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2405 Materials - Bldgs & Impr	49,275	29,067			35,000
2555 Prof/Spec Svcs - Purchased	35,812	31,988	38,318	38,318	38,318
2556 Prof/Spec Svcs - County		12			
2709 Rents & Leases - Computer SW	5,934	6,022		6,601	6,601
2727 Rents & Leases - Bldgs & Impr	4,026	26,536			27,000
Total Services & Supplies	95,047	93,625	38,318	44,919	106,919
Other Charges					
3972 St Ct Oper - MOE	1,877,900	2,278,553	1,707,821	1,877,820	2,613,416
Total Other Charges	1,877,900	2,278,553	1,707,821	1,877,820	2,613,416
Charges From Departments					
5290 I/T Maintenance - Equipment		92			
5405 I/T Maintenance - Bldgs & Improvements	112,604	101,705	177,734	177,734	177,734
5553 I/T - Revenue Services Charges	681,785	758,116	729,510	729,510	729,510
5556 I/T - Professional Services	47,863	48,730	48,407	48,407	48,407
5840 I/T Special Dept Expense		108			
5965 I/T Utilities	194,711	217,669	208,341	246,340	246,340
Total Charges From Departments	1,036,963	1,126,420	1,163,992	1,201,991	1,201,991
Gross Budget	3,009,910	3,498,598	2,910,131	3,124,730	3,922,326
Net Budget	3,009,910	3,498,598	2,910,131	3,124,730	3,922,326
Less: Revenues					
6850 Vehicle Code Fines	(135,309)	(42,267)	(208,197)	(255,300)	(43,000)
6856 Other Court Fines	(736,555)	(924,562)	(610,546)	(555,800)	(925,000)
6860 Forfeitures & Penalties	(29,426)	(14,582)	(23,775)	(18,760)	(15,000)
6865 Sanctions and Penalties		(3,128)			
6867 Civil Assessmnt 1214.1 PC	(598,706)	(566,032)	(477,788)	(453,800)	(570,000)
6871 Traffic School Fees-77%	(1,426,179)	(1,811,374)	(1,283,713)	(1,501,510)	(1,900,000)
6881 Parking Surcharge	(25,072)	(28,218)	(24,647)	(25,070)	(29,000)
6882 Administrative Screening Fees	(5,098)	(4,840)	(4,094)	(3,510)	(5,000)
6883 Citation Processing Fee	(3,379)	(3,775)	(2,985)	(2,740)	(4,000)
6884 Penalty Assess-PC 1464	(387,487)	(436,865)	(362,447)	(360,300)	(440,000)
6885 Rec/Index Fee-GC 27361	(367,323)	(570,488)	(404,012)	(454,960)	(571,000)
6886 Coll PGM-PC 1463.007	(703,155)	(792,524)	(612,000)	(681,220)	(793,000)
6887 Traffic School Fees-\$24	(376,505)	(419,619)	(336,780)	(346,100)	(420,000)
8105 Direct Charges		(2,078)			
8145 Court Fees/Costs	(103,020)	(99,132)	(100,382)		(99,000)
8146 Probate/Guardianship Investigations		(1,085)			
8193 Other Services		(4,478)			
8212 Other General Reimbursement		(44)			
8218 Forms and Photocopies		(7,666)	(1,434)		(8,000)
8764 Miscellaneous Revenues	(21,053)	(18,837)	(20,026)		(19,000)
Total Revenues	(4,918,267)	(5,751,594)	(4,472,826)	(4,659,070)	(5,841,000)
Net County Cost	(1,908,357)	(2,252,996)	(1,562,695)	(1,534,340)	(1,918,674)

GRAND JURY

GENERAL FUND 100 — 21670
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ 731	\$ 731	100%	\$ 731
Services & Supplies	\$ 83,550	\$ 64,772	\$ 95,014	\$ 95,012	47%	\$ 95,012
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 858	\$ -	\$ 3,883	\$ 3,883	100%	\$ 3,883
Gross Budget	\$ 84,408	\$ 64,772	\$ 99,628	\$ 99,626	54%	\$ 99,626
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 84,408	\$ 64,772	\$ 99,628	\$ 99,626	54%	\$ 99,626
Less: Revenues	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net County Cost	\$ 84,408	\$ 64,772	\$ 99,628	\$ 99,626	54%	\$ 99,626
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

The Grand Jury is a body composed of 19 citizens selected annually by the Superior Court to inquire into public offenses, possible misconduct of public officials, and the operations of local government. The Grand Jury must file an annual report of its investigation(s) and may bring indictments when deemed appropriate.

To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT	2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1. Independent Review of Local Government Polices/Practices	\$99,570	0.00	\$99,627	0.00	\$57	0.00
GROSS BUDGET TOTAL	\$99,570	0.00	\$99,627	0.00	\$57	0.00

Recommended Expenditures

Recommended expenditures have slightly increased over the previous year. The recommended budget includes funding for a minor facility remodel project.

Final Budget Changes from the Proposed Budget

None.

Grand Jury

General Fund

Fund: 100

Subfund: 0

Appropriation: 21670

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Salaries & Benefits					
1003 Extra Help			600	600	600
1315 Workers Comp Insurance			131	131	131
Total Salaries & Benefits			731	731	731
Services & Supplies					
2051 Communications - Telephone	540	496	700	700	700
2254 Witness & Criminal Indictment	29,952	27,555	34,300	34,300	34,300
2456 Misc Expense	480				
2511 Printing	8,638	3,569	4,000	4,000	4,000
2522 Other Supplies		17			
2523 Office Supplies & Exp	13,048	6,796	19,000	19,000	19,000
2524 Postage	1,650	580	600	600	600
2540 Court Reporting			2,500	2,500	2,500
2542 Court Reporting Outside Vendor	1,553				
2554 Commissioner's Fees	55	160			
2555 Prof/Spec Svcs - Purchased	5,975	4,878	8,798	8,796	8,796
2709 Rents & Leases - Computer SW	195	216	216	216	216
2840 Special Dept Expense	200		900	900	900
2844 Training	1,160	1,275	1,500	1,500	1,500
2931 Travel & Transportation	99	4			
2932 Mileage	20,005	19,226	22,500	22,500	22,500
Total Services & Supplies	83,550	64,772	95,014	95,012	95,012
Charges From Departments					
5291 I/T Maintenance - Computer Equipment			25	25	25
5405 I/T Maintenance - Bldgs & Improvements	803		3,553	3,553	3,553
5552 I/T - MIS Services			305	305	305
5556 I/T - Professional Services	55				
Total Charges From Departments	858		3,883	3,883	3,883
Gross Budget	84,408	64,772	99,628	99,626	99,626
Net Budget	84,408	64,772	99,628	99,626	99,626
Net County Cost	84,408	64,772	99,628	99,626	99,626

CONTRIBUTION TO PUBLIC SAFETY

GENERAL FUND 100 — 21700
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ -	\$ 994,477	\$ 200,000	\$ 200,000	-80%	\$ 1,091,810
Other Charges	\$ 250,000	\$ -	\$ -	\$ -	0%	\$ -
Approp. for Conting.	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 25,344,952	\$ 25,584,503	\$ 28,438,865	\$ 28,438,865	11%	\$ 30,772,111
Fixed Assets	\$ -	\$ 64,350	\$ -	\$ -	-100%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Gross Budget	\$ 25,594,952	\$ 26,643,330	\$ 28,638,865	\$ 28,638,865	7%	\$ 31,863,921
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 25,594,952	\$ 26,643,330	\$ 28,638,865	\$ 28,638,865	7%	\$ 31,863,921
Less: Revenues	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net County Cost	\$ 25,594,952	\$ 26,643,330	\$ 28,638,865	\$ 28,638,865	7%	\$ 31,863,921
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

To provide funding for the General Fund contribution to the Public Safety Fund, which is comprised of the Sheriff, District Attorney and Probation Departments. In addition, this budget includes an annual contribution to the Fire Control Fund for County fire protection services and the Local Agency Formation Commission (LAFCO).

Fiscal and Policy Issues

In FY 1999-00 the County was awarded a \$2.7 million dollar grant from the Board of Corrections to construct an additional housing unit to complete full expansion of the Jail by adding 96 beds and extra beds for a dormitory. Project construction began in 2001, and the housing facility will be completed and occupied in the fall of 2002. Staffing requirements for this new unit could well have an impact on this budget, as staffing the unit will require a minimum of 13 new positions.

In FY 2001-02 the annual contribution to Public Safety Fund departments was reduced by \$433,000 to offset the payment to the City of Roseville for development of infrastructure supporting the Galleria at Roseville. Also in FY 2001-02 a contribution to the Fire Control Fund (22150) was added to this budget as a result of the consolidation of the fire protection budgets.

Recommended Expenditures

The General Fund's base contribution level of funding for public safety is recommended as follows: Probation \$3,012,217, District Attorney \$3,641,974, and Sheriff \$18,257,428. An increase in funding of \$2.5 million is provisionally recommended to allow for operation of the new jail housing facility and to backfill critical retiree positions. Additional funding may be recommended pending final carryover Public Safety Fund balance from the current fiscal year. However, if not required for Public Safety operations,

CONTRIBUTION TO PUBLIC SAFETY 100 - 21700

the \$2.5 million provisional increase could be recommended to supplement the Auburn Justice Center project funding, for Public Safety Fund contingencies, or for other one-time General Fund and Public Safety Fund requirements.

Also recommended for funding in this budget are the annual contributions to LAFCO (\$100,000), the Fire Control Fund (\$550,000), Sheriff Boat Patrol (\$119,203), and funding to re-budget the Juvenile Justice Strategic Planning Review (\$100,000). Finally, for FY 2002-03 the payment for the Galleria at Roseville has been transferred to the General Fund Contribution to Facilities and Infrastructure budget (10790), since that budget more closely represents the purpose of the Galleria agreement, which as noted, helped fund needed infrastructure in South Placer.

Final Budget Changes from the Proposed Budget

Due lower than expected public safety carryover fund balance, the General Fund contribution was increased to preserve current levels of public safety service (\$1,061,919). Upon further review, Public Safety Sales Tax revenue was significantly reduced from Proposed Budget estimates with final budget adjustments. As a result, a one-time contribution was included to augment this sales tax revenue shortfall (\$1,629,370) and an equity transfer to balance the Public Safety fund (\$863,999). Additionally, funding was increased to include the annual contribution to LAFCO (\$27,811). These increased appropriations were partially offset by a decrease in the contingencies that had been included with the Proposed Budget (\$358,043).

GF Contribution Public Safety

General Fund

Fund: 100

Subfund: 0

Appropriation: 21700

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased			100,000	100,000	100,000
2840 Special Dept Expense		866,666			
3547 AB2838 - LAFCO Fees		127,811	100,000	100,000	127,811
3780 Contrib to Other Funds					863,999
Total Services & Supplies		994,477	200,000	200,000	1,091,810
Other Charges					
3395 Contrib to Other Agencies	250,000				
Total Other Charges	250,000				
Fixed Assets					
4451 Equipment		64,350			
Total Fixed Assets		64,350			
Charges From Departments					
5880 I/T-Public Safety Svcs	25,344,952	25,053,483	27,888,865	27,888,865	30,222,111
5892 I/T-Fire Services		531,020	550,000	550,000	550,000
Total Charges From Departments	25,344,952	25,584,503	28,438,865	28,438,865	30,772,111
Gross Budget	25,594,952	26,643,330	28,638,865	28,638,865	31,863,921
Net Budget	25,594,952	26,643,330	28,638,865	28,638,865	31,863,921
Less: Revenues					
Total Revenues					
Net County Cost	25,594,952	26,643,330	28,638,865	28,638,865	31,863,921

INDIGENT DEFENSE

GENERAL FUND 100 — 21760
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 3,860,121	\$ 3,963,269	\$ 3,964,389	\$ 3,964,389	0%	\$ 4,906,372
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ -	\$ -	\$ 121,800	\$ 121,800	100%	\$ 121,800
Gross Budget	\$ 3,860,121	\$ 3,963,269	\$ 4,086,189	\$ 4,086,189	3%	\$ 5,028,172
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 3,860,121	\$ 3,963,269	\$ 4,086,189	\$ 4,086,189	3%	\$ 5,028,172
Less: Revenues	\$ (342,102)	\$ (1,152,838)	\$ (131,038)	\$ (386,337)	-66%	\$ (145,137)
Net County Cost	\$ 3,518,019	\$ 2,810,431	\$ 3,955,151	\$ 3,699,852	32%	\$ 4,883,035
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

To represent all indigent persons assigned legal representation by the Placer County Courts.

To accomplish this mission, the department has identified the following major program service effort, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT		2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1.	Provide Quality Indigent Defense Services	\$4,084,389	0.00	\$4,086,189	0.00	\$1,800	0.00
GROSS BUDGET TOTAL		\$4,084,389	0.00	\$4,086,189	0.00	\$1,800	0.00

Fiscal and Policy Issues

The existing multi-year contract for Indigent Defense Service will expire in June 2002, and related contracts for defense conflict cases will expire in November 2002. Services proposals, generated through a Request for Proposal (RFP) process, are currently being reviewed. A multi-year contract recommendation, extending from 2002 through 2007, will soon be presented to the Board of Supervisors for approval. Due to increased service level requirements and the higher costs to provide these services, additional funding may well be requested with the Final Budget.

In a departure from previous practice, and pursuant to Government Code Section 77003(a)(4), the Courts prepared a RFP specifically for juvenile dependency cases and are expected to procure family law services from an additional RFP or through a court appointed attorney. Both of these functions have historically been included in the multi-year contract noted above, with a contribution from the courts made in consideration of

INDIGENT DEFENSE 100 - 21760

the costs (\$255,300). With this change from past practice, however, an adjustment to the contribution may be recommended with the Final Budget.

Recommended Expenditures

Due to the fiscal and policy issues noted above, recommended expenditures have been held at FY 2001-02 levels pending completion of the RFP process and contract approval by the Board of Supervisors.

Recommended Cost Transfers and Revenues

Recommended revenues have been included at FY 2001-02 levels. Expenditures in this budget have historically been partially offset by reimbursements from the Courts for legal services for dependency-related cases, reimbursements from clients, shared court fees and reimbursements from the State for mandated programs.

Final Budget Changes from the Proposed Budget

Appropriations were increased for the Board of Supervisors approved Public Defender contracts and ancillary services (\$941,983). Revenues were decreased \$241,200.

Indigent Defense

General Fund

Fund: 100

Subfund: 0

Appropriation: 21760

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2258 Defense Experts	62,951	62,365	65,000	65,000	75,000
2498 Contract Public Defender	3,114,253	3,051,524			4,130,968
2511 Printing		74			200
2523 Office Supplies & Exp		6			
2541 Court Appointed Counsel	10,147	279,042			250,000
2543 Investigators	66,277	38,987	95,000	95,000	100,000
2545 Extraordinary Homicides			50,000	50,000	125,000
2555 Prof/Spec Svcs - Purchased	35,025	226,287	3,286,000	3,286,000	
2561 Legal Services	422,431	187,551	300,000	300,000	50,000
2709 Rents & Leases - Computer SW	7,651	8,389	8,389	8,389	9,129
2931 Travel & Transportation		50			75
2932 Mileage	1,747	4,671			6,000
2955 Prof & Spec Serv & Med	139,639	104,323	160,000	160,000	160,000
Total Services & Supplies	3,860,121	3,963,269	3,964,389	3,964,389	4,906,372
Charges From Departments					
5556 I/T - Professional Services			121,800	121,800	121,800
Total Charges From Departments			121,800	121,800	121,800
Gross Budget	3,860,121	3,963,269	4,086,189	4,086,189	5,028,172
Net Budget	3,860,121	3,963,269	4,086,189	4,086,189	5,028,172
Less: Revenues					
7232 State Aid - Other		(818,944)			
7234 State Aid - Mandated Costs	(21,181)	(15,022)	(48,720)	(48,720)	(10,720)
7479 Other Govts-Trial Courts	(255,300)	(255,300)	(1)	(255,300)	(73,000)
8126 Public Defender Fees	(65,070)	(63,012)	(81,200)	(81,200)	(61,200)
8145 Court Fees/Costs	(551)	(560)	(1,117)	(1,117)	(217)
Total Revenues	(342,102)	(1,152,838)	(131,038)	(386,337)	(145,137)
Net County Cost	3,518,019	2,810,431	3,955,151	3,699,852	4,883,035

HEALTH & HUMAN SERVICES - GENERAL FUND CONTRIBUTION

GENERAL FUND 100 — 43000
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 6,172	\$ 9,451	\$ 9,451	\$ 8,417	-11%	\$ 8,417
Other Charges	\$ 15,125	\$ 6,085	\$ 53,000	\$ 15,000	147%	\$ 15,000
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting	\$ -	\$ -	\$ -	\$ -	0%	\$ 2,000,000
Other Financing Uses	\$ 2,978,323	\$ 3,626,510	\$ 743,467	\$ 3,051,674	-16%	\$ 4,080,753
Chgs from Depts	\$ 4,874,361	\$ 555,662	3,061,081	\$ 555,662	0%	\$ 1,014,188
Gross Budget	\$ 7,873,981	\$ 4,197,708	\$ 3,866,999	\$ 3,630,753	-14%	\$ 7,118,358
Less: Chrgs to Depts	\$ (701,562)	\$ (20,068)	\$ -	\$ -	-100%	\$ -
Net Budget	\$ 7,172,419	\$ 4,177,640	\$ 3,866,999	\$ 3,630,753	-13%	\$ 7,118,358
Less: Revenues	\$ (3,143,737)	\$ (2,933,203)	\$ (3,032,147)	\$ (2,342,667)	-20%	\$ (16,554,485)
Net County Cost	\$ 4,028,682	\$ 1,244,437	\$ 834,852	\$ 1,288,086	4%	\$ (9,436,127)
Alloc. Positions	\$ -	\$ -	\$ -	\$ -	0%	\$ -

Mission and Major Programs

The mission of this budget is to provide annual contributions to Health and Human Services' funds for the support of various programs and activities to treat and care for indigent persons and others receiving public services.

Fiscal and Policy Issues

In FY 2001-02 the Mental Health Fund (180) was incorporated into the General Fund (100). As a result, much of the previous year's transfer activity in this budget has been discontinued. What remains is principally the General Fund contributions to non-General Fund budgets and vehicle license fee (VLF) transfers that, by law, must pass through the General Fund prior to allocation for other funds.

Recommended Expenditures

This budget continues to provide General Fund contributions to support the activities of the Community Services Division (\$55,662), Managed Care (\$500,000) for additional hospital costs, Childrens' Medical Services (\$232,971), and Community Clinics (\$456,336) for public health programs. In addition, VLF transfers for indigent medical care total \$2,342,667. Also funded are pre-booking jail medical costs (\$15,000) and other Health and Human Service related costs (\$28,117).

Recommended Cost Transfers and Revenues

Due to current economic indicators, VLF revenues have been budgeted at virtually the same amount as for the current year. Reimbursements for County general administrative (A-87) costs have been deleted from this budget because these revenues have been transferred to the Adult Systems of Care (42930) budget and also used for program expenditures in Welfare Eligibility/CALWORKs (53070).

Final Budget Changes from the Proposed Budget

Revenue increased primarily due to shifting of realignment funds from various appropriations for simplification of accounting requirements (\$14,211,818). Contributions to enterprise funds were increased to offset the reallocation of realignment revenue (\$1,289,625) and to provide a one-time contribution for working capital for increased inpatient and clinic costs (\$197,980). Final adjustments also include an additional \$2,000,000 that will be held in reserve pending the review and evaluation of State budget impacts and cost shifts.

GF Contrib Health & Human Services

General Fund

Fund: 100

Subfund: 0

Appropriation: 43000

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2709 Rents & Leases - Computer SW	6,172	9,451	9,451	8,417	8,417
Total Services & Supplies	6,172	9,451	9,451	8,417	8,417
Other Charges					
3080 Support & Care of Persons	15,125	6,085	53,000	15,000	15,000
Total Other Charges	15,125	6,085	53,000	15,000	15,000
Other Financing Uses					
3295 County Contrib - Community Clinics	2,350,856	2,914,145		2,342,667	2,342,667
3775 Operating Transfer Out	627,467	460,336		476,036	1,434,551
3782 County Contrib to CCS		252,029	743,467	232,971	303,535
5200 Residual Equity Transfer Out			148,062		
Total Other Financing Uses	2,978,323	3,626,510	891,529	3,051,674	4,080,753
Charges From Departments					
3289 County Contrib to MIA		500,000		500,000	958,526
5080 I/T Support & Care of Persons	3,355,322				
5285 I/TCounty Contribution to Mental Health	1,108,611				
5885 I/T Mental Health Program	273,104				
5887 I/T-Drug Abuse Program	26,000				
5889 I/T-Medical Services			2,856,522		
5890 I/T-Community Services Program	111,324	55,662	56,497	55,662	55,662
Total Charges From Departments	4,874,361	555,662	2,913,019	555,662	1,014,188
Appropriation for Contingencies					
5600 Appropriation for Contingencies					2,000,000
Total Appropriation for Contingencies					2,000,000
Gross Budget	7,873,981	4,197,708	3,866,999	3,630,753	7,118,358
Less: Charges to Departments					
5001 Intrafund Transfers		(19,212)			
5002 I/T - County General Fund	(286,179)				
5011 I/T - Public Safety Fund	(56,523)				
5015 I/T - Comm Services Fund	(3,842)	(856)			
5022 I/T - Mental Health Fund	(355,018)				
Total Charges to Departments	(701,562)	(20,068)			
Net Budget	7,172,419	4,177,640	3,866,999	3,630,753	7,118,358
Less: Revenues					
7295 Other Govts - A/87 Misc	(35,515)		(683,125)		
7398 VLF Mental Health	(2,936,850)	(2,565,872)	(2,349,022)	(2,342,667)	(4,726,812)
7399 State Aid Public Asst Realign					(6,527,267)
7400 State Aid Mental Health Realign					(3,815,623)
7401 State Aid Health Realign					(1,484,783)
7425 State Rlgnd - VLF Growth	(171,372)	(367,331)			
Total Revenues	(3,143,737)	(2,933,203)	(3,032,147)	(2,342,667)	(16,554,485)
Net County Cost	4,028,682	1,244,437	834,852	1,288,086	(9,436,127)

GENERAL FUND CONTRIBUTION TO DEBT SERVICE

GENERAL FUND 100 — 89350
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 4,548,659	\$ 600,097	\$ -	\$ -	-100%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ 4,590,774	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ -	\$ 668,020	\$ 1,158,974	\$ 728,307	9%	\$ 728,307
Gross Budget	\$ 9,139,433	\$ 1,268,117	\$ 1,158,974	\$ 728,307	-43%	\$ 728,307
Less: Chrgs to Depts	\$ (191,250)	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 8,948,183	\$ 1,268,117	\$ 1,158,974	\$ 728,307	-43%	\$ 728,307
Less: Revenues	\$ (2,268,568)	\$ -	\$ -	\$ -	0%	\$ -
Net County Cost	\$ 6,679,615	\$ 1,268,117	\$ 1,158,974	\$ 728,307	-43%	\$ 728,307
Alloc. Positions	0	0	0	0	0%	0

Fiscal and Policy Issues

In 1994, Placer County borrowed \$4.58 million from the North Lake Tahoe Financing Authority, through a lease purchase agreement financed by certificates of participation, for the construction of a new jail kitchen and certain energy conservation improvements. In February 1997, the county borrowed an additional \$15 million from the North Lake Tahoe Financing Authority to construct a new Administrative and Emergency Services Building. Both borrowings were for 27½ years with October 1, 2021 the final repayment date for the jail kitchen, and June 1, 2024 for the administrative building. In May 1998, the County borrowed \$13.2 million to construct the new Juvenile Detention Facility and refinanced the 1994 jail kitchen due to lower interest rates, with retirement of the 1994 issue. The Juvenile Hall portion of the new borrowing was for 27 years, with the final payment due July 2025.

Beginning in FY 2001-02, debt service was accounted for the Debt Service Fund, fund 190. The General Fund contribution for the unreimbursed County debt service cost remains in this 89350 budget.

Recommended Expenditures

As noted, recommended expenditures include only the net unreimbursed costs for County debt service, to be transferred to the Other Debt Service (89360) budget.

Final Budget Changes from the Proposed Budget

None.

Contribution to Other Debt Service

General Fund

Fund: 100

Subfund: 0

Appropriation: 89350

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased	4,502	59,490			
2561 Legal Services		527,770			
2709 Rents & Leases - Computer SW	9,893	8,376			
2840 Special Dept Expense		4,461			
3780 Contrib to Other Funds	4,534,264				
Total Services & Supplies	4,548,659	600,097			
Other Financing Uses					
3775 Operating Transfer Out	1,914,188				
5200 Residual Equity Transfer Out	2,676,586				
Total Other Financing Uses	4,590,774				
Charges From Departments					
5325 I/T - Debt Service		668,020	1,158,974	728,307	728,307
Total Charges From Departments		668,020	1,158,974	728,307	728,307
Gross Budget	9,139,433	1,268,117	1,158,974	728,307	728,307
Less: Charges to Departments					
5002 I/T - County General Fund	(60,000)				
5008 I/T - County Office Bldg Fund	(131,250)				
Total Charges to Departments	(191,250)				
Net Budget	8,948,183	1,268,117	1,158,974	728,307	728,307
Less: Revenues					
6965 Rents & Concessions	(10,000)				
8780 Contributions from Other Funds	(1,072,609)				
8954 Operating Transfers In	(1,800,000)				
8957 Certificates of Participation Proceeds	614,041				
Total Revenues	(2,268,568)				
Net County Cost	6,679,615	1,268,117	1,158,974	728,307	728,307

APPROPRIATION FOR CONTINGENCIES

PUBLIC SAFETY FUND 110 — 01102
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting.	\$ -	\$ -	\$ 300,000	\$ 300,000	100%	\$ 300,000
Gross Budget	\$ -	\$ -	\$ 300,000	\$ 300,000	100%	\$ 300,000
Less: Chrgs to Depts	\$ -	\$ -	\$ (2,500,000)	\$ (2,500,000)	100%	\$ (1,629,370)
Net Budget	\$ -	\$ -	\$ (2,200,000)	\$ (2,200,000)	100%	\$ (1,329,370)
Less: Revenues	\$ (550,484)	\$ (198,917)	\$ (120,000)	\$ (170,000)	-15%	\$ (1,033,998)
Net County Cost	\$ (550,484)	\$ (198,917)	\$ (2,320,000)	\$ (2,370,000)	1091%	\$ (2,363,368)
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

This budget appropriates funds for unbudgeted emergency or other unanticipated, but essential, expenditures for the Public Safety Fund. During the year, funds may be appropriated from this budget only upon a four-fifths vote of the Board of Supervisors.

Fiscal and Policy Issues

In FY 1999-00 the County was awarded a \$2.7 million dollar grant from the Board of Corrections to construct an additional housing unit (Housing Unit 4) to complete full expansion of the Jail by adding 96 beds and extra beds for a dormitory. Project construction began in 2001, and the housing unit facility will be completed and occupied in the fall of 2002. Staffing requirements for this new unit will have an impact on the Public Safety Fund, as the new housing unit will require a minimum of 13 new positions. Pending final fund balance carryover, an increase in funding (\$2.5 million) may be recommended from the General Fund for operation of the new housing unit facility and to backfill critical retiree positions pending final fund balance carryover.

Recommended Expenditures

Recommended expenditures provide for a contingency of \$300,000, a decrease from the prior year. This appropriation provides a minimum level of funding needed to insure that the Public Safety departments of Sheriff, District Attorney and Probation have resources available during the year to satisfy emergency or unanticipated, expenditures.

APPROPRIATIONS FOR CONTINGENCIES 110 - 01102

Recommended Cost Transfers and Revenue

This budget will receive revenue from interest earned on sales tax revenue designated for public safety and pending final Public Safety Fund, fund balance carryover. An increase in funding may be recommended from the General Fund for operation of the new Housing Unit 4 facility and to backfill critical retiree positions. (\$2.5 million)

Final Budget Changes from the Proposed Budget

As noted above, funding for operation of the new Housing Unit 4 facility and retiree positions were included with final budget adjustments and the funds were reallocation to the Jail and other appropriations (\$2.5 million). Due to a reduction in Public Safety Sales Tax revenue and lower than expected carryover fund balance, a one-time General Fund contribution (\$1,629,370) and equity transfer (\$863,999) were included in this budget to preserve public safety service levels.

Appropriation for Contingencies-Fund 110

Public Safety Operations Fund

Fund: 110

Subfund: 0

Appropriation: 1102

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Appropriation for Contingencies					
5600 Appropriation for Contingencies			300,000	300,000	300,000
Total Appropriation for Contingencies			300,000	300,000	300,000
Gross Budget			300,000	300,000	300,000
Less: Charges to Departments					
5002 I/T - County General Fund			(2,500,000)	(2,500,000)	(1,629,370)
Total Charges to Departments			(2,500,000)	(2,500,000)	(1,629,370)
Net Budget			(2,200,000)	(2,200,000)	(1,329,370)
Less: Revenues					
6950 Interest	(550,484)	(198,917)	(120,000)	(170,000)	(170,000)
8780 Contributions from Other Funds					(863,998)
Total Revenues	(550,484)	(198,917)	(120,000)	(170,000)	(1,033,998)
Net County Cost	(550,484)	(198,917)	(2,320,000)	(2,370,000)	(2,363,368)

GOLD COUNTRY ADVERTISING AND PROMOTIONS

WESTERN SLOPE TOT FUND 115 — 10970
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 22,400	\$ 25,152	\$ 54,329	\$ 54,329	116%	\$ 73,035
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ -	\$ -	\$ 50,000	\$ 50,000	100%	\$ 60,000
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 250,254	\$ 254,875	\$ 205,000	\$ 205,000	-20%	\$ 219,756
Gross Budget	\$ 272,654	\$ 280,027	\$ 309,329	\$ 309,329	10%	\$ 352,791
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 272,654	\$ 280,027	\$ 309,329	\$ 309,329	10%	\$ 352,791
Less: Revenues	\$ (243,395)	\$ (228,889)	\$ (209,500)	\$ (209,500)	-8%	\$ (209,500)
Net County Cost	\$ 29,259	\$ 51,138	\$ 99,829	\$ 99,829	95%	\$ 143,291
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

To encourage tourism and business development of Western Placer County through advertising and promotional activities.

Recommended Expenditures

Recommended expenditures have decreased primarily due to the inclusion of final fund balance carryover and related expenses in the FY 2001-02 final budget from the prior fiscal year's revenues. Recommended for funding is \$205,000 for Economic Development for an agreement with the Placer Visitors' Council for western slope visitor promotions. Also included are minor costs for accounting, printing services, and funding for miscellaneous promotional services and activities. Recommended for rebudget is \$50,000 for renovation of the Main Entrance to the County Fair in Roseville, as the project has not yet been completed but should be finished in FY 2002-03.

Recommended Cost Transfers and Revenues

For FY 2002-03, the estimated level of Transient Occupancy Tax (TOT) and interest revenues to be received is \$209,500, along with an estimated fund balance carryover of \$99,829. The Final Budget will be adjusted to reflect actual fund balance available for additional tourism promotions and related activities on the western slope that may be approved by the Board of Supervisors. This budget is fully funded by revenue from the County's western slope TOT, interest earnings of the fund, and carryover fund balance.

Final Budget Changes from the Proposed Budget

Western slope promotions (\$18,706) and Economic Development contract services (\$14,756) were rebudgeted with final adjustments, and funding for the Gold Country Fairgrounds Wine Pavilion was added to Building and Improvements (\$10,000).

Gold Country Advertising & Promotions

Auburn Adv & Prom Fund

Fund: 115

Subfund: 0

Appropriation: 10970

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2068 Food		910			
2439 Membership/Dues		193			
2511 Printing	393	619	500	500	500
2523 Office Supplies & Exp		519			
2555 Prof/Spec Svcs - Purchased		100			
2701 Publications & Legal Notices		2,113			
2709 Rents & Leases - Computer SW	878	885	914	914	914
2840 Special Dept Expense	6,129	6,324			
2897 West Slope - Other Activity	15,000	13,000	52,915	52,915	71,621
2931 Travel & Transportation		489			
Total Services & Supplies	22,400	25,152	54,329	54,329	73,035
Fixed Assets					
4151 Buildings & Improvements			50,000	50,000	60,000
Total Fixed Assets			50,000	50,000	60,000
Charges From Departments					
5522 I/T Other Supplies	59				
5556 I/T - Professional Services	250,195	254,875	205,000	205,000	219,756
Total Charges From Departments	250,254	254,875	205,000	205,000	219,756
Gross Budget	272,654	280,027	309,329	309,329	352,791
Net Budget	272,654	280,027	309,329	309,329	352,791
Less: Revenues					
6167 Hotel/Motel tax	(234,418)	(225,186)	(205,000)	(205,000)	(205,000)
6950 Interest	(8,977)	(3,703)	(4,500)	(4,500)	(4,500)
Total Revenues	(243,395)	(228,889)	(209,500)	(209,500)	(209,500)
Net County Cost	29,259	51,138	99,829	99,829	143,291

TAHOE TRANSIENT OCCUPANCY TAX

TAHOE TRANSIENT OCCUPANCY TAX (TOT) FUND 145 — 10850
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 4,242,407	\$ 4,046,795	\$ 3,834,074	\$ 3,834,074	-5%	\$ 3,834,074
Other Charges	\$ 245,042	\$ 63,712	\$ 25,000	\$ 25,000	-61%	\$ 25,000
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting.	\$ -	\$ -	\$ -	\$ -	0%	\$ 83,673
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 714,652	\$ 186,849	\$ 240,926	\$ 240,926	29%	\$ 240,926
Gross Budget	\$ 5,202,101	\$ 4,297,356	\$ 4,100,000	\$ 4,100,000	-5%	\$ 4,183,673
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 5,202,101	\$ 4,297,356	\$ 4,100,000	\$ 4,100,000	-5%	\$ 4,183,673
Less: Revenues	\$ (4,447,249)	\$ (4,015,807)	\$ (4,100,000)	\$ (4,100,000)	2%	\$ (4,100,000)
Net County Cost	\$ 754,852	\$ 281,549	\$ -	\$ -	-100%	\$ 83,673
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

In 1995 the Board of Supervisors approved the formation of the North Lake Tahoe Resort Association and appointed a Board of Directors, comprised of representatives from various North Lake Tahoe tourism-related industries, to recommend and oversee funding allocations for the Tahoe community. Resort Association activities include marketing and promotions, visitor services, public improvements and infrastructure projects.

The department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT	2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1. Advertising and Marketing	\$1,783,168	0.00	\$1,722,000	0.00	(\$61,168)	0.00
2. Visitor Information/Support Svc	675,624	0.00	451,000	0.00	(224,624)	0.00
3. Capital Improvements	2,006,429	0.00	1,927,000	0.00	(79,429)	0.00
GROSS BUDGET TOTAL	\$4,465,221	0.00	\$4,100,000	0.00	(\$365,221)	0.00

Recommended Expenditures

The recommended budget has been adjusted to be net of fund balance carryover that was included in the FY 2001-02 Final Budget. This budget includes Resort Association recommendations, and was developed in an effort to comply with a resolution adopted by the Board of Supervisors which specifies percentage formulas for calculating the apportionment of funds and the assignment of certain County costs related to tourism in the Tahoe area.

TAHOE TRANSIENT OCCUPANCY TAX 145 - 10850

Recommended expenditures include funding to the North Lake Tahoe Resort Association for administration of the various marketing, visitor services and capital improvement programs. Funding is also included for County financial system charges, an annual Resort Association management audit, and a portion of the cost for a TOT records audits.

Recommended Cost Transfers and Revenues

Based on Resolution 95-163, the estimated revenue of \$4,100,000 generated by the 10% Tahoe area TOT rate will be allocated as follows: Marketing will receive 42% or \$1,722,000; Visitor Information and Support Services will receive 11% or \$451,000; and Tahoe Capital Improvements will receive 47% or \$1,927,000.

Final Budget Changes from the Proposed Budget

Appropriations for Contingencies increased \$83,673 from 2001-02 Tahoe TOT fund balance carryover.

Tahoe Capital Improvements

North Lake Tahoe - TOT Fund

Fund: 145

Subfund: 0

Appropriation: 10850

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased	5,000		30,800	30,800	30,800
2709 Rents & Leases - Computer SW	10,836	11,926	9,980	9,980	9,980
2840 Special Dept Expense	4,638	4,769	6,825	6,825	6,825
2898 No Tahoe Resort Assn	4,221,933	4,030,100	3,786,469	3,786,469	3,786,469
Total Services & Supplies	4,242,407	4,046,795	3,834,074	3,834,074	3,834,074
Other Charges					
3395 Contrib to Other Agencies	245,042	41,259			
3851 Interest		22,453	25,000	25,000	25,000
Total Other Charges	245,042	63,712	25,000	25,000	25,000
Charges From Departments					
5556 I/T - Professional Services	169,112	186,849	240,926	240,926	240,926
5899 I/T-Tahoe City Sidewalk Project	545,540				
Total Charges From Departments	714,652	186,849	240,926	240,926	240,926
Appropriation for Contingencies					
5600 Appropriation for Contingencies					83,673
Total Appropriation for Contingencies					83,673
Gross Budget	5,202,101	4,297,356	4,100,000	4,100,000	4,183,673
Net Budget	5,202,101	4,297,356	4,100,000	4,100,000	4,183,673
Less: Revenues					
6167 Hotel/Motel tax	(4,443,519)	(4,015,807)	(4,100,000)	(4,100,000)	(4,100,000)
6950 Interest	(3,730)				
Total Revenues	(4,447,249)	(4,015,807)	(4,100,000)	(4,100,000)	(4,100,000)
Net County Cost	754,852	281,549			83,673

OPEN SPACE

OPEN SPACE FUND 150 — 22400
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ 399,000	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting.	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Gross Budget	\$ 399,000	\$ -	\$ -	\$ -	0%	\$ -
Less: Chrgs to Depts	\$ (600,000)	\$ (1,450,000)	\$ (905,000)	\$ (1,000,000)	-31%	\$ (1,000,000)
Net Budget	\$ (201,000)	\$ (1,450,000)	\$ (905,000)	\$ (1,000,000)	-31%	\$ (1,000,000)
Less: Revenues	\$ (6,814)	\$ (1,017,617)	\$ (95,000)	\$ (100,000)	-90%	\$ (100,000)
Net County Cost	\$ (207,814)	\$ (2,467,617)	\$ (1,000,000)	\$ (1,100,000)	-55%	\$ (1,100,000)
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

The goal of the Open Space Program is to conserve Placer County's diversity of landscapes and natural resources through the use of incentive based programs. These programs support the economic viability of the County, provide enhancement of property values and further the natural resource goals of the Placer County General Plan and associated General Plans of the six cities within the County. The program also supports retention of important scenic and historic areas, preserves diversity of plant and animal communities, and protects endangered and other special status plant and animal species.

Fiscal and Policy Issues

This fund was established with a General Fund contribution of \$600,000 during FY 2000-01 to facilitate the purchase of an Agricultural Conservation Easement (\$399,000) and to set aside funds for future purchases (\$201,000). During FY 2001-02, reserves were increased by \$1,551,814, due to a General Fund contribution of \$1,300,000, Wetland Mitigation funds of \$150,000, State Open Space Subvention of \$95,000, and fund balance carryover.

Recommended Cost Transfers and Revenues

A General Fund contribution of \$1,000,000 from Other Agencies and Services (10070), combined with State Open Space Subvention revenues of \$95,000 and fund interest of \$5,000 are recommended to increase reserves by \$1,100,000 during FY 2002-03.

Final Budget Changes from the Proposed Budget

Final fund balance carryover increased the Reserves for Open Space Acquisition by \$972,617.

Open Space

Open Space Fund

Fund: 150

Subfund: 0

Appropriation: 22400

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Fixed Assets					
4001 Land	399,000				
Total Fixed Assets	399,000				
Gross Budget	399,000				
Less: Charges to Departments					
5002 I/T - County General Fund	(600,000)	(1,450,000)	(905,000)	(1,000,000)	(1,000,000)
Total Charges to Departments	(600,000)	(1,450,000)	(905,000)	(1,000,000)	(1,000,000)
Net Budget	(201,000)	(1,450,000)	(905,000)	(1,000,000)	(1,000,000)
Less: Revenues					
6950 Interest	(6,814)	(37,841)		(11,000)	(11,000)
7224 State Open Space Subven		(92,038)	(95,000)	(89,000)	(89,000)
8755 Donation		(887,738)			
Total Revenues	(6,814)	(1,017,617)	(95,000)	(100,000)	(100,000)
Net County Cost	(207,814)	(2,467,617)	(1,000,000)	(1,100,000)	(1,100,000)

OTHER DEBT SERVICE

DEBT SERVICE FUND 190 — 89360
Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ -	\$ 344	\$ 61,079	\$ 61,079	17656%	\$ 61,079
Other Charges	\$ 2,004,660	\$ 1,998,356	\$ 2,664,038	\$ 2,664,038	33%	\$ 2,696,453
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Other Financing Uses	\$ 7,937	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ -	\$ 9,000	\$ -	\$ -	-100%	\$ -
Approp for Conting.	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Gross Budget	\$ 2,012,597	\$ 2,007,700	\$ 2,725,117	\$ 2,725,117	36%	\$ 2,757,532
Less: Chrgs to Depts	\$ -	\$ (863,700)	\$ (1,297,028)	\$ (1,297,028)	50%	\$ (866,360)
Net Budget	\$ 2,012,597	\$ 1,144,000	\$ 1,428,089	\$ 1,428,089	25%	\$ 1,891,172
Less: Revenues	\$ (4,712,953)	\$ (1,204,839)	\$ (1,428,089)	\$ (1,428,089)	19%	\$ (1,212,755)
Net County Cost	\$ (2,700,356)	\$ (60,839)	\$ -	\$ -	-100%	\$ 678,417
Alloc. Positions	0	0	0	0	0%	0

Fiscal and Major Programs

In 1994, Placer County borrowed \$4.58 million from the North Lake Tahoe Financing Authority, through a lease purchase agreement financed by certificates of participation, for the construction of a new jail kitchen and certain energy conservation improvements. In February 1997, the county borrowed an additional \$15 million from the North Lake Tahoe Financing Authority to construct a new Administrative and Emergency Services Building. Both borrowings were for 27½ years, with October 1, 2021 the final repayment date for the jail kitchen and June 1, 2024 for the administrative building. In May 1998, the County borrowed \$13.2 million to construct the new Juvenile Detention Facility and refinanced the 1994 jail kitchen due to lower interest rates, with retirement of the 1994 issue. The Juvenile Hall portion of the new borrowing was for 27 years with the final payment due July 2025.

This budget and fund segregates and centralizes the amounts needed for repayment of these long-term lease purchase obligations, as well as the associated costs for the administering trustee bank and for required annual disclosure statements. Beginning in FY 2001-02, debt service was accounted for in a separate Debt Service Fund, fund 190, for which this is the operating budget (89360) appropriation. The General Fund contribution for the unreimbursed County debt service cost remains in the (89350) budget previously used.

County Debt Service Obligations and Debt Limitations

Placer County has no outstanding general obligation bonded debt. Certificates of participation (COP's) funded the debt issues referenced above, which were used to construct the three County facilities indicated. COP's are lease-purchase financings, which use a third party non-profit or governmental entity (the North Lake Tahoe Financing Authority, in the subject financings) as the lessor. Unlike general obligation debt, property taxes are not increased to pay the principal and interest on COP's. Instead, the lease principal and interest are paid through use of the ongoing, regular revenues of the issuer and/or with special

OTHER DEBT SERVICE 190 — 89360

revenues, such as certain trust funds, that may be used for capital outlay. Certificates of participation are also different than revenue bonds. Revenue bonds typically finance utility-type facilities or infrastructure, such as a water or sewage treatment facility, and are typically repaid from pledged revenues from services, such as water or sewer fees. The County has issued revenue bonds for the Eastern Regional Landfill, the repayment of which is funded from various landfill and related revenues in that budget (02890). In addition the County has issued certain conduit and special assessment debt, which is secured directly by the underlying land and improvements.

In California, bonded indebtedness shall not exceed "...1.25 percent of the taxable property of the county as shown by the last equalized assessment roll" per Sect. 29909 of the Government Code. The FY 2001-02 assessed value of all secured property in Placer County was \$26.721 billion; 1.25 percent of this value would equate to \$334 million. As noted above, the County's COP obligations when issued totaled \$28.2 million, and the revenue bonds for the Eastern Regional Landfill totaled \$4.17 million. Together with other enterprise debt, the total of County COP's and bonds payable at June 30, 2001 was \$30.206 million. In addition, the County has entered into various other capital and operating leases. As of June 30, 2001, the present value of the outstanding leases totaled \$1.639 million for capital leases and \$9.839 million in operating leases. Total debt for Placer County (all public agencies) was reported as \$753 million as of June 30, 2000. Finally, in 2000 Placer County's reported debt service was 1.1% of operating expenditures compared to 3.4% for similar counties and 3.0% for all counties in California with debt.

Recommended Expenditures

Recommended expenditures include administrative fees, disclosure statement preparation and distribution costs, lease purchase principal and interest payments for the administrative building and juvenile hall/jail kitchen borrowings. In FY 2002-03, payments for the administrative building will total an estimated \$1,083,473 covering administrative costs, interest and principal. Costs for the hall/kitchen financing are expected to total \$934,565. Recommended expenditures have increased to include estimated payments on the expected site purchase for the South Placer Criminal Justice Facility (\$646,001).

Recommended Cost Transfers and Revenues

The debt service and administration costs are offset by scheduled reimbursements from the Criminal Justice Trust Fund (\$195,000), Courthouse Trust Fund (\$254,153), tenants, for their respective portions of the financed County buildings (\$10,001), from a contribution by the DeWitt Enterprise Fund (\$325,000), from interest earnings in the Building Fund (\$138,054) and the trustee-held debt service bond reserve funds (\$127,200), from fiscal impact fees (\$516,736), and from the General Fund (89350 budget) for the unreimbursed portion of debt service (\$1,158,974).

Final Budget Changes from the Proposed Budget

Funding for the South Placer Criminal Justice Facility financing was removed with final adjustments as an alternate funding mechanism has been identified. Carryover fund balance was allocated to estimated increased interest expense (\$678,416).

Other Debt Service

Debt Service Fund

Fund: 190

Subfund: 0

Appropriation: 89360

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Services & Supplies					
2555 Prof/Spec Svcs - Purchased		4,532	57,000	57,000	57,000
2709 Rents & Leases - Computer SW		(4,188)	4,079	4,079	4,079
Total Services & Supplies		344	61,079	61,079	61,079
Other Charges					
3810 Lease Purchase Principal	625,000	305,000	926,100	926,100	700,000
3830 Lease Purchase Interest	1,379,660	1,353,356	1,737,938	1,737,938	1,996,453
3831 Lease Purchase Premium		340,000			
Total Other Charges	2,004,660	1,998,356	2,664,038	2,664,038	2,696,453
Other Financing Uses					
3775 Operating Transfer Out	4,589				
5200 Residual Equity Transfer Out	3,348				
Total Other Financing Uses	7,937				
Charges From Departments					
5556 I/T - Professional Services		9,000			
Total Charges From Departments		9,000			
Gross Budget	2,012,597	2,007,700	2,725,117	2,725,117	2,757,532
Less: Charges to Departments					
5002 I/T - County General Fund		(728,020)	(1,158,974)	(1,158,974)	(728,306)
5008 I/T - County Office Bldg Fund		(135,680)	(138,054)	(138,054)	(138,054)
Total Charges to Departments		(863,700)	(1,297,028)	(1,297,028)	(866,360)
Net Budget	2,012,597	1,144,000	1,428,089	1,428,089	1,891,172
Less: Revenues					
6860 Forfeitures & Penalties		(447,808)			
6950 Interest	(122,179)	(120,629)	(127,200)	(127,200)	(127,200)
6965 Rents & Concessions		(10,000)	(10,000)	(10,000)	(10,000)
8263 Development Fees		(301,402)			
8780 Contributions from Other Funds		(325,000)	(1,290,889)	(1,290,889)	(1,075,555)
8925 Residual Equity Transfers In	(2,676,586)				
8954 Operating Transfers In	(1,914,188)				
Total Revenues	(4,712,953)	(1,204,839)	(1,428,089)	(1,428,089)	(1,212,755)
Net County Cost	(2,700,356)	(60,839)			678,417

COUNTYWIDE SYSTEMS

COUNTYWIDE SYSTEMS FUND 250104 — 06240

Jan M. Christofferson, County Executive Officer

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Services & Supplies	\$ 4,292,535	\$ 736,705	\$ 1,562,200	\$ 2,295,350	212%	\$ 2,828,500
Other Charges	\$ 22,255	\$ 3,396	\$ -	\$ -	-100%	\$ -
Other Financing Uses	\$ 2,556,636	\$ 111,622	\$ 233,150	\$ -	-100%	\$ -
Chgs from Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Approp for Conting.	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Gross Budget	\$ 6,871,426	\$ 851,723	\$ 1,795,350	\$ 2,295,350	169%	\$ 2,828,500
Less: Chrgs to Depts	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Net Budget	\$ 6,871,426	\$ 851,723	\$ 1,795,350	\$ 2,295,350	169%	\$ 2,828,500
Less: Revenues	\$ (5,673,673)	\$ (1,137,009)	\$ (1,695,350)	\$ (1,695,350)	49%	\$ (5,195,350)
Net County Cost	\$ 1,197,753	\$ (285,286)	\$ 100,000	\$ 600,000	-310%	\$ (2,366,850)
Fixed Assets	\$ -	\$ -	\$ -	\$ -	0%	\$ 3,500,000
Alloc. Positions	0	0	0	0	0%	0

Mission and Major Programs

To provide funding for development, implementation, maintenance, and upgrading of the County's Performance Accounting System (PAS) and Payroll Personnel System, other countywide systems, and special technology project planning and coordination. To accomplish this mission, the department has identified the following major program service efforts and related costs.

To accomplish this mission, the department has identified the following major program service efforts, their related costs and numbers of allocated positions:

MAJOR PROGRAM SERVICE EFFORT		2001-02 APPROP.	ALLOC POS.	2002-03 REC. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1.	Maintain, Implement & Upgrade PAS	\$622,840	0.00	\$456,500	0.00	(\$166,340)	0.00
2.	Accumulate System Acquisition Repayment Reserves	533,150	0.00	620,150	0.00	87,000	0.00
3.	Fund Countywide Imaging System in Gen'l. Gov't. Depts.	715,000	0.00	345,700	0.00	(369,300)	0.00
4.	Fund Payroll/Personnel, Technology Studies & New Employee Evaluation System	133,000	0.00	118,000	0.00	(15,000)	0.00
5.	Fund General Fund PC Purchases	0	0.00	255,000	0.00	255,000	0.00
6.	Fund Radio Frequency Upgrade & Expansion	0	0.00	500,000	0.00	500,000	0.00
GROSS BUDGET TOTAL		\$2,003,990	0.00	\$2,295,350	0.00	\$291,360	0.00

Fiscal and Policy Issues

A study is underway to review possible options to replace the County's Payroll Personnel System. The estimated cost to replace this system is expected to be significant, and an adjustment for funding will be brought back to the Board of Supervisors at a later date for consideration.

Recommended Expenditures

Recommended expenditures have increased due to an addition of \$500,000 for acquisition of new radio frequencies, which is partially offset by reduced expenditures following the initial implementation of imaging projects. Funding has been provided for ongoing implementation of imaging projects (\$345,700) and the new employee performance evaluation system (\$105,000), and for PAS maintenance, licensing and County costs (\$444,350). In addition, funding is also provided for the partial repayment of funds advanced from the General Fund for PAS and the existing Payroll Personnel System (\$620,150) and the radio frequencies acquisition noted above (\$500,000). A small contingency is also recommended to help offset unanticipated expenditures or to fund special projects or studies (\$25,150). Approximately 150 replacement PC's will be purchased from this budget for County General Fund departments, including County MIS, at a cost of \$255,000.

Recommended Cost Transfers and Revenues

This budget receives revenue from charges to other County departments and special districts for PAS operation and for repayment of funds borrowed for PAS and the Payroll Personnel System (\$1,194,650), as well as revenue from interest earnings (\$155,000) and contributions for the county wide imaging system (\$345,700). Total estimated revenue and expected fund balance carryover should offset recommended expenditures. An adjustment to the budget may also incorporate fund balance carryover for rebudget of projects and any new projects or studies.

Final Budget Changes from the Proposed Budget

Appropriations for implementation of the Payroll Personnel (\$2,200,000) and Land Development Permit Systems (\$1,300,000) were included with final adjustments, and these costs were offset by a contribution from Other Agencies and Services (appropriation #10070). Budget adjustments also include a rebudget of the FY 01-02 IPPS loan repayment to the General Fund (\$533,150).

State Controller
County Budget Act
(1985)

County of Placer
State of California
Operations of Internal Service Fund
Operational Statement for the Fiscal Year 2002-03

County Budget Form
Schedule 10

Fund: 250 County Services Fund
Subfund: 104 Countywide Systems
Budget Unit: 6240 Countywide Systems

Operating Detail (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Department Request 2002-03 (4)	Recommended by C.E.O. 2002-03 (5)	Approved Adopted by the Board of Supervisors 2002-03 (6)
Operating Income					
8193 Other Services	933,351	957,399	1,194,650	1,194,650	1,194,650
Total Operating Income	933,351	957,399	1,194,650	1,194,650	1,194,650
Operating Expenses					
2273 Parts	3,137				
2290 Maintenance - Equipment	53,272	87,420			
2405 Materials - Bldgs & Impr	634				
2456 Misc Expense			25,150	25,150	25,150
2481 PC Acquisition			255,000	255,000	255,000
2555 Prof/Spec Svcs - Purchased	188,182	309,274	105,000	105,000	105,000
2556 Prof/Spec Svcs - County	32,251	50,554	90,000	90,000	90,000
2709 Rents & Leases - Computer S		3,277	350,050	350,050	350,050
2710 Rents & Leases - Equipment	6,138	111,771			
2840 Special Dept Expense	147,272	174,409	350,000	850,000	850,000
3701 Equipment Depreciation	22,255	3,396			
3775 Operating Transfer Out	1,884,021				
3780 Contrib to Other Funds	3,861,649		387,000	620,150	1,153,300
Total Operating Expenses	6,198,811	740,101	1,562,200	2,295,350	2,828,500
Net Operating Income (Loss)	(5,265,460)	217,298	(367,550)	(1,100,700)	(1,633,850)
Non-Operating Revenue (Expense)					
3775 Operating Transfer Out		(111,622)			
3830 Lease Purchase Interest	(672,615)				
3851 Interest			(233,150)		
6950 Interest	878,673	179,610	155,000	155,000	155,000
8780 Contributions from Other Funds					3,500,000
8953 Long Term Debt Proceeds	3,861,649				
8954 Operating Transfers In			345,700	345,700	345,700
Total Non-Operating Revenue (Expense)	4,067,707	67,988	267,550	500,700	4,000,700
Net Income (Loss)	(1,197,753)	285,286	(100,000)	(600,000)	2,366,850
Fixed Assets					
4451 Equipment					3,500,000
Total Fixed Assets					3,500,000